



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STOUGHTON ELECTRIC UTILITY

Principal Office: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I KRISTY VIKE-MANTHE of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

UTILITIES ACCOUNTING SUPERVISOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STOUGHTON ELECTRIC UTILITY**Utility Address:** 600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

When was utility organized? 1/1/1891**Report any change in name:****Effective Date:****Utility Web Site:** www.stoughtonutilities.com

Utility employee in charge of correspondence concerning this report:

Name: KRISTY VIKE-MANTHE**Title:** UTILITIES ACCOUNTING SUPERVISOR**Office Address:**

600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

Telephone: (608) 873 - 3379 EXT 15**Fax Number:** (608) 873 - 4878**E-mail Address:** kvmanthe@stoughtonutilities.com

President, chairman, or head of utility commission/board or committee:

Name: MR. JIM GRIFFIN**Title:** ALDERMAN CHAIRMAN**Office Address:**

1632 ROBY ROAD

STOUGHTON, WI 53589-0383

Telephone: (608) 877 - 0629**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MS. STACEY WAGNER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** VIRCHOW KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2625 EXT 2625**Fax Number:** (608) 249 - 8532**E-mail Address:** swagner@virchowkrause.com**Date of most recent audit report:** 3/21/2002**Period covered by most recent audit:** 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT P. KARDASZ**Title:** UTILITY DIRECTOR**Office Address:**600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383**Telephone:** (608) 873 - 3379 EXT 23**Fax Number:** (608) 873 - 4878**E-mail Address:** bkardasz@stoughtonutilities.com

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:MR BOB BARNETT, MAYOR
MR DAN CHRISTENSEN, CITIZEN
MS DENISE DURANCZYK, ALDERPERSON
MR JIM GRIFFIN, ALDERMAN - CHAIR
MR JONATHAN HAJNY, ALDERMAN
MS JUDY KINNING, CITY CLERK
MR DAVID SHARPE, ALDERMAN
MS DONNA VOGEL, ALDERPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,581,480	6,372,966	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,935,877	4,680,361	2
Depreciation Expense (403)	486,406	492,277	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	219,876	214,067	5
Total Operating Expenses	5,642,159	5,386,705	
Net Operating Income	939,321	986,261	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	939,321	986,261	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,946	2,443	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	42,923	44,775	9
Interest and Dividend Income (419)	401,592	450,202	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	452,461	497,420	
Total Income	1,391,782	1,483,681	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,445	2,078	13
Total Miscellaneous Income Deductions	1,445	2,078	
Income Before Interest Charges	1,390,337	1,481,603	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	269,429	287,341	14
Amortization of Debt Discount and Expense (428)	13,398	14,311	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,232	1,271	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	284,059	302,923	
Net Income	1,106,278	1,178,680	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,310,175	6,131,495	20
Balance Transferred from Income (433)	1,106,278	1,178,680	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,416,453	7,310,175	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
GAIN FROM RENTAL PROPERTY	42,923	4
Total (Acct. 418):	42,923	
Interest and Dividend Income (419):		
INVESTMENT INCOME	401,592	5
Total (Acct. 419):	401,592	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MISCELLANEOUS	1,445	8
Total (Acct. 426):	1,445	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		7,946			7,946	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	7,946	0	0	7,946	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	6,581,480	0	0	6,581,480	1
Less: interdepartmental sales	0	39,172	0	0	39,172	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		201			201	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	6,542,107	0	0	6,542,107	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	313,131		313,131	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	150,258	48,496	198,754	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	48,496	(48,496)	0	18
All other accounts			0	19
Total Payroll	511,885	0	511,885	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,843,886	13,812,448	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,767,394	4,401,806	2
Net Utility Plant	10,076,492	9,410,642	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,076,492	9,410,642	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	175,670	175,670	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	104,743	101,084	6
Net Nonutility Property	70,927	74,586	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	4,345,989	4,473,880	9
Total Other Property and Investments	4,416,916	4,548,466	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	579,122	614,924	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	465,744	474,122	15
Other Accounts Receivable (143)	28,458	31,847	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,141	1,817	18
Materials and Supplies (151-163)	231,671	70,819	19
Prepayments (165)	2,706	1,868	20
Interest and Dividends Receivable (171)	21,250	20,373	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,333,092	1,215,770	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	68,397	220,288	24
Other Deferred Debits (182-186)	149,093	0	25
Total Deferred Debits	217,490	220,288	
Total Assets and Other Debits	16,043,990	15,395,166	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	25,092	25,092	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,416,453	7,310,175	28
Total Proprietary Capital	8,441,545	7,335,267	
LONG-TERM DEBT			
Bonds (221-222)	5,305,000	5,715,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,305,000	5,715,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	122,283	334,812	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	16,500	17,461	35
Taxes Accrued (236)	155,236	149,646	36
Interest Accrued (237)	70,758	74,179	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	5,876	14,627	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	370,653	590,725	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	17,198	54,073	43
Other Deferred Credits (253)	494,431	391,597	44
Total Deferred Credits	511,629	445,670	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,415,163	1,308,504	49
Total Liabilities and Other Credits	16,043,990	15,395,166	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	14,146,392	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				697,494	7
Total Utility Plant	0	0	0	14,843,886	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	0	0	0	4,767,394	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	0	0	0	4,767,394	
Net Utility Plant	0	0	0	10,076,492	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	4,401,806				4,401,806	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	486,406				486,406	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Clearing	67,247				67,247	9
Salvage	54,943				54,943	10
Other credits (specify):						11
					0	12
Total credits	608,596	0	0	0	608,596	13
Debits during year						14
Book cost of plant retired	188,529				188,529	15
Cost of removal	54,479				54,479	16
Other debits (specify):						17
					0	18
Total debits	243,008	0	0	0	243,008	19
Balance End of Year	4,767,394	0	0	0	4,767,394	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
City Dam	84,212			84,212	2
Leasehold Improvements - Rental	91,458			91,458	3
Total Nonutility Property (121)	175,670	0	0	175,670	
Less accum. prov. depr. & amort. (122)	101,084	3,659		104,743	4
Net Nonutility Property	74,586	(3,659)	0	70,927	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			231,671		231,671	70,819	3
Total Electric Utility					231,671	70,819	

Account	Total End of Year	Amount Prior Year	
Electric utility total	231,671	70,819	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	231,671	70,819	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MRB's	3,476	428	12,156	1
1995 MRB's	6,247	428	32,733	2
1998 MRB's	3,675	428	23,508	3
Total			68,397	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	25,092	1
Changes during year (explain):		
NO CHANGE		2
Balance end of year	25,092	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 MRB's	10/01/1993	04/01/2009	5.05%	1,180,000	1
1995 MRB's	08/01/1995	04/01/2010	4.83%	2,225,000	2
1998 MRB's	05/01/1998	04/01/2013	4.50%	1,900,000	3
Total Bonds (Account 221):				5,305,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 5,305,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	149,646	1
Accruals:		
Charged water department expense		2
Charged electric department expense	219,876	3
Charged sewer department expense		4
Other (explain):		
Labor clearing	11,388	5
Prior and current year taxes unpaid	2,955	6
Total Accruals and other credits	234,219	
Taxes paid during year:		
County, state and local taxes	149,646	7
Social Security taxes	27,618	8
PSC Remainder Assessment	7,585	9
Other (explain):		
Gross Receipt Tax	43,780	10
Total payments and other debits	228,629	
Balance end of year	155,236	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1989 MRB's	0			0	1
1993 MRB's	16,501	59,931	61,955	14,477	2
1995 MRB's	30,739	118,991	120,313	29,417	3
1998 MRB's	23,532	90,507	91,715	22,324	4
Subtotal	70,772	269,429	273,983	66,218	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSIT	3,407	1,232	99	4,540	7
Subtotal	3,407	1,232	99	4,540	
Total	74,179	270,661	274,082	70,758	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	1,308,504	0	0	0	1,308,504	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CONSTRUCTION INVOICES		106,659				106,659	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	1,415,163	0	0	0	1,415,163	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND & INTEREST REDEMPTION ACCOUNT	518,892	3
RESERVE ACCOUNT	685,515	4
Total (Acct. 125):	1,204,407	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	310,806	5
Total (Acct. 126):	310,806	
Other Special Funds (128):		
PLANT MAINT AND RESERVE ACCOUNT	2,830,776	6
Total (Acct. 128):	2,830,776	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		10
Electric	465,744	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	465,744	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS CONSTRUCTION INVOICES	28,458	16
Total (Acct. 143):	28,458	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	4,141	17
Total (Acct. 145):	4,141	
Prepayments (165):		
PREPAYMENTS	2,706	18
Total (Acct. 165):	2,706	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEFERRED CONSERVATION EXPENSE	149,093	23
Total (Acct. 186):	149,093	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	132,968	25
AUTHORIZED DSM COST	240,000	26
PUBLIC BENEFITS	121,463	27
Total (Acct. 253):	494,431	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	13,821,597	0	0	13,821,597	1
Materials and Supplies	0	151,245	0	0	151,245	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	0	4,584,600	0	0	4,584,600	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	1,361,833	0	0	1,361,833	6
Other (specify):						
NONE					0	7
Average Net Rate Base	0	8,026,409	0	0	8,026,409	
Net Operating Income	0	939,321	0	0	939,321	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	11.70%	N/A	N/A	11.70%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	25,092	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,863,314	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,888,406	
Net Income		
Net Income	1,106,278	5
Percent Return on Proprietary Capital	14.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

This schedule includes interest expense and accrued interest on customer deposits - consistent with prior year's reporting.

Identification and Ownership - Contacts (Page iv)

Ms. Engelke,
Stoughton Electric Utility is working with WPPI on a rate case. Bev Matthews (WPPI) and myself will be addressing account 186 along with our rate case. We would like to start amortizing along with the new rate file. If you have any questions please feel free to contact myself or Bev Matthews

Thank you
Kristy Vike-Manthe

11/27/02 email

Dear Ms. Vike-Manthe:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

In the Listing of Edit Check Results there is an item regarding the \$149,093 reported in Account 186 which instructs that a PSC authorization date be provided for items being amortized. Our copy of the report does not show either a date or explanation provided. Please explain.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Stoughton Electric Utility
Stoughton, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Stoughton Electric Utility, an enterprise fund of the City of Stoughton, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S/ Virchow, Krause & Co., LLP

Madison, Wisconsin
March 21, 2002

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,499,854	1
Total Sales of Electricity	6,499,854	
Other Operating Revenues		
Forfeited Discounts (450)	29,208	2
Miscellaneous Service Revenues (451)	5,585	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	43,518	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,315	7
Total Other Operating Revenues	81,626	
Total Operating Revenues	6,581,480	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,846,230	8
Transmission Expenses (560-573)	122,483	9
Distribution Expenses (580-598)	194,602	10
Customer Accounts Expenses (901-905)	96,810	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	675,752	13
Total Operation and Maintenance Expenses	4,935,877	
Other Expenses		
Depreciation Expense (403)	486,406	14
Amortization Expense (404-407)	0	15
Taxes (408)	219,876	16
Total Other Expenses	706,282	
Total Operating Expenses	5,642,159	
NET OPERATING INCOME	939,321	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	29,208	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	29,208	
Miscellaneous Service Revenues (451):		
FEES FOR TEMPORARY SERVICES	5,585	3
Total Miscellaneous Service Revenues (451)	5,585	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL CONTRACTS	43,518	5
Total Rent from Electric Property (454)	43,518	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT, RECONNECTIONS, NSF CHARGES	3,315	7
Total Other Electric Revenues (456)	3,315	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,846,230	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	3,846,230	
Total Power Production Expenses	3,846,230	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	5,122	37
Load Dispatching (561)		38
Station Expenses (562)	18,534	39
Overhead Line Expenses (563)	51,066	40
Underground Line Expenses (564)	47,761	41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	122,483	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)		52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	7,482	55
Meter Expenses (586)	30,362	56
Customer Installations Expenses (587)	933	57
Miscellaneous Distribution Expenses (588)	8,140	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	4,972	62
Maintenance of Overhead Lines (593)	117,644	63
Maintenance of Underground Lines (594)	14,998	64
Maintenance of Line Transformers (595)	9,557	65
Maintenance of Street Lighting and Signal Systems (596)	193	66
Maintenance of Meters (597)	321	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	194,602	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	8	69
Meter Reading Expenses (902)	31,033	70
Customer Records and Collection Expenses (903)	65,568	71
Uncollectible Accounts (904)	201	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	96,810	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	158,895	78
Office Supplies and Expenses (921)	23,306	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	250,339	81
Property Insurance (924)	10,172	82
Injuries and Damages (925)	7,819	83
Employee Pensions and Benefits (926)	124,146	84
Regulatory Commission Expenses (928)	2,707	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	19,724	87
Rents (931)	5,005	88
Maintenance of General Plant (932)	73,639	89
Total Administrative and General Expenses	<u>675,752</u>	
Total Operation and Maintenance Expenses	<u><u>4,935,877</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		152,281	1
Social Security		27,618	2
Wisconsin Gross Receipts Tax		43,780	3
PSC Remainder Assessment		7,585	4
Other (specify): TRANSPORTATION CLEARING		(11,388)	5
Total tax expense		219,876	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200637				3
County tax rate	mills		3.130782				4
Local tax rate	mills		7.678297				5
School tax rate	mills		9.253845				6
Voc. school tax rate	mills		1.414221				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.677782				10
Less: state credit	mills		1.482230				11
Net tax rate	mills		20.195552				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.678297				14
Combined School Tax Rate	mills		10.668066				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.346363				17
Total Tax Rate	mills		21.677782				18
Ratio of Local and School Tax to Total	dec.		0.846321				19
Total tax net of state credit	mills		20.195552				20
Net Local and School Tax Rate	mills		17.091921				21
Utility Plant, Jan. 1	\$	13,812,448	13,812,448				22
Materials & Supplies	\$	70,819	70,819				23
Subtotal	\$	13,883,267	13,883,267				24
Less: Plant Outside Limits	\$	4,953,658	4,953,658				25
Taxable Assets	\$	8,929,609	8,929,609				26
Assessment Ratio	dec.		0.997749				27
Assessed Value	\$	8,909,508	8,909,508				28
Net Local & School Rate	mills		17.091921				29
Tax Equiv. Computed for Current Year	\$	152,281	152,281				30
Tax Equivalent per 1994 PSC Report	\$	118,192					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	152,281					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	12,311		29
Overhead Conductors and Devices (356)	9,984		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	22,296	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	35,198		34
Structures and Improvements (361)	44,389		35
Station Equipment (362)	2,465,727		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,953,409	156,624	38
Overhead Conductors and Devices (365)	2,276,391	189,905	39
Underground Conduit (366)	53,769	3,646	40
Underground Conductors and Devices (367)	1,203,380	56,329	41
Line Transformers (368)	1,912,291	137,286	42
Services (369)	1,116,873	56,952	43
Meters (370)	559,132	8,043	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	396,500	16,089	47
Total Distribution Plant	12,017,059	624,874	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	591,230		49
Office Furniture and Equipment (391)	35,918		50
Computer Equipment (391.1)	44,313	11,295	51
Transportation Equipment (392)	155,218	77,824	52
Stores Equipment (393)	3,784		53
Tools, Shop and Garage Equipment (394)	44,940	1,063	54
Laboratory Equipment (395)	30,579		55
Power Operated Equipment (396)	515,765	121,537	56
Communication Equipment (397)	35,701	1,525	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			12,311	29
Overhead Conductors and Devices (356)			9,984	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	22,296	
DISTRIBUTION PLANT				
Land and Land Rights (360)			35,198	34
Structures and Improvements (361)			44,389	35
Station Equipment (362)			2,465,727	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	57,180		2,052,853	38
Overhead Conductors and Devices (365)	50,667		2,415,629	39
Underground Conduit (366)	221		57,194	40
Underground Conductors and Devices (367)	14,656		1,245,053	41
Line Transformers (368)	12,549		2,037,028	42
Services (369)	6,087		1,167,738	43
Meters (370)	2,357		564,818	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	6,588		406,001	47
Total Distribution Plant	150,305	0	12,491,628	
GENERAL PLANT				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			591,230	49
Office Furniture and Equipment (391)			35,918	50
Computer Equipment (391.1)			55,608	51
Transportation Equipment (392)	30,152		202,890	52
Stores Equipment (393)			3,784	53
Tools, Shop and Garage Equipment (394)			46,003	54
Laboratory Equipment (395)			30,579	55
Power Operated Equipment (396)	8,072		629,230	56
Communication Equipment (397)			37,226	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,457,448	213,244	
Total utility plant in service directly assignable	13,496,803	838,118	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 13,496,803	 838,118	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	38,224	0	1,632,468
Total utility plant in service directly assignable	188,529	0	14,146,392
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	188,529	0	14,146,392

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	12,290	3.03%	373	22
Overhead Conductors and Devices (356)	10,378	3.03%	303	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					12,663	22
356					10,681	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	22,668		676	
DISTRIBUTION PLANT				
Structures and Improvements (361)	18,471	1.85%	821	27
Station Equipment (362)	855,130	3.45%	85,068	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	650,301	3.83%	76,720	30
Overhead Conductors and Devices (365)	760,209	3.79%	88,914	31
Underground Conduit (366)	6,280	2.50%	1,387	32
Underground Conductors and Devices (367)	298,939	3.70%	45,296	33
Line Transformers (368)	459,506	3.33%	65,756	34
Services (369)	347,600	3.67%	41,923	35
Meters (370)	311,614	12.00%	22,635	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	108,507	4.00%	16,050	39
Total Distribution Plant	3,816,557		444,570	
GENERAL PLANT				
Structures and Improvements (390)	125,506	4.00%	23,649	40
Office Furniture and Equipment (391)	10,780	6.25%	2,335	41
Computer Equipment (391.1)	28,301	17.15%	7,140	42
Transportation Equipment (392)	87,731	6.25%	21,514	43
Stores Equipment (393)	1,238	4.00%	151	44
Tools, Shop and Garage Equipment (394)	36,998	9.09%	4,133	45
Laboratory Equipment (395)	14,962	5.26%	1,608	46
Power Operated Equipment (396)	240,076	9.59%	45,733	47
Communication Equipment (397)	16,989	5.88%	2,144	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	562,581		108,407	
Total accum. prov. directly assignable	4,401,806		553,653	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	23,344	
361					19,292	27
362		1,276			938,922	28
363					0	29
364	57,180	32,117			637,724	30
365	50,667	9,276	22,807		811,987	31
366	221	1,283			6,163	32
367	14,656	382			329,197	33
368	12,549		2,093		514,806	34
369	6,087	9,100			374,336	35
370	2,357				331,892	36
371					0	37
372					0	38
373	6,588	1,045			116,924	39
	150,305	54,479	24,900	0	4,081,243	
390					149,155	40
391					13,115	41
391.1					35,441	42
392	30,152		12,043		91,136	43
393					1,389	44
394					41,131	45
395					16,570	46
396	8,072		18,000		295,737	47
397					19,133	48
398					0	49
399					0	50
	38,224	0	30,043	0	662,807	
	188,529	54,479	54,943	0	4,767,394	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>4,401,806</u>		<u>553,653</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	188,529	54,479	54,943	0	4,767,394

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		13.06
7.2/12.5 kV (12kV)	0.39	47.88
14.4/24.9 kV (25kV)		
Other:		
SECONDARY 7.2/12/5/KV (12KV)		34.11
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)	1.15	111.80
14.4/24.9 kV (25kV)		
Other:		
SECONDARY 7.2/12.5 (12KV)		30.86
Transmission System		
34.5 kV		
69 kV		0.38
115 kV		
138 kV		
Other:		
NONE		

1
2
3
4
5
6
7
8
9
10
11
12
13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	2,213	12
Total	2,220	13
Total customers on rural lines at end of year	2,220	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	25,698	Monday	12/11/2000	06:00	11,631	1
February	02	26,025	Sunday	01/21/2001	06:00	12,754	2
March	03	22,659	Wednesday	02/21/2001	07:00	12,113	3
April	04	21,530	Monday	03/12/2001	07:00	10,443	4
May	05	20,799	Friday	04/20/2001	07:00	10,787	5
June	06	19,759	Thursday	05/10/2001	09:00	9,927	6
July	07	26,574	Monday	06/11/2001	09:00	10,523	7
August	08	30,323	Monday	07/09/2001	06:00	12,414	8
September	09	33,253	Wednesday	08/08/2001	05:00	15,099	9
October	10	25,640	Monday	09/24/2001	06:00	12,104	10
November	11	20,647	Thursday	10/25/2001	08:00	10,275	11
December	12	19,411	Thursday	11/08/2001	07:00	10,306	12
Total		292,318				138,376	

System Name Stoughton Electric Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power & Light

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		138,375	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		138,375	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		133,246	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		119	22
Total Used by Company		119	23
Total Sold and Used		133,365	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		5,010	27
Total Energy Losses		5,010	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.6206%	29
Total Disposition of Energy		138,375	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	7,089	63,718	1
Total Sales for Residential Sales		7,089	63,718	
Commercial & Industrial				
COMMERCIAL	CG-1	700	18,716	2
SMALL POWER AND INTERDEPARTMENTAL	CP-1	30	12,189	3
LARGE POWER	CP-2	7	13,132	4
INDUSTRIAL POWER	CP-3	6	24,417	5
Total Sales for Commercial & Industrial		743	68,454	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	27	1,074	6
Total Sales for Public Street & Highway Lighting		27	1,074	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		7,859	133,246	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,473,195	91,289	3,564,484	1
0	0	3,473,195	91,289	3,564,484	
		960,543	25,997	986,540	2
38,494	47,472	478,712	11,520	490,232	3
24,232	29,976	450,647	14,312	464,959	4
84,245	98,688	875,177	34,852	910,029	5
146,971	176,136	2,765,079	86,681	2,851,760	
		82,296	1,314	83,610	6
0	0	82,296	1,314	83,610	
				0	7
0	0	0	0	0	
146,971	176,136	6,320,570	179,284	6,499,854	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	W P & L				1
Point of Delivery	4TH & S SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	294,480				6
Average load factor	64.3689%				7
Total Cost of Purchased Power	4,142,287				8
Average cost per kWh	0.0299				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,427	6,204			12
February	5,927	6,827			13
March	5,659	6,454			14
April	5,093	5,350			15
May	5,618	5,169			16
June	5,238	4,689			17
July	5,058	5,464			18
August	6,331	6,083			19
September	7,775	7,324			20
October	6,025	6,079			21
November	5,375	4,899			22
December	4,998	5,308			23
Total kWh (000)	68,524	69,850			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Aacker	Central	North		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	12,470	4,160	12,470		3
Num. Main Transformers in Operation	2	3	2		4
Capacity of Transformers in kVA	20,000	15,000	20,000		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	33,342	0	0		7
Dt and Hr of Such Maximum Demand	08/09/2001				8
	16:00				9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	7,973	2,356	77,901	1
Acquired during year	204	135	4,628	2
Total	8,177	2,491	82,529	3
Retired during year	88	21	715	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	8,089	2,470	81,814	6
Number end of year accounted for as follows:				7
In customers' use	7,859	2,242	72,383	8
In utility's use	1	1	500	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	68			11
In stock	161	227	8,931	12
Total end of year	8,089	2,470	81,814	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	250	816	80,781	1
Total		816	80,781	
Ornamental				
Sodium Vapor	250	79	78,210	2
Total		79	78,210	
Other				
Other	4	4	7,564	3
Total		4	7,564	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Accounts 562, 563, and 564 - 2001 increase due to prior year expenses being reported as distribution expenses for the 2000 PSC Report.

Account 586 - 2001 increase due to increased maintenance of meters.

Account 592 - 2000 expenses were higher due to lines being pulled at substation.

Account 593 - 2001 increase due to increased tree trimming costs.

Account 920 - 2001 increase due to reorganization of administrative staff being performed in 2001.

Account 923 - 2001 increase due to legal fees associated with the Thomassor Pole Case.

Account 926 - 2000 expenses were higher due to a large insurance claim.

Account 932 - 2001 increase due to roof repairs for the storage building.

Electric Utility Plant in Service (Page E-06)

Accounts 368, 365, 364 - 2001 increase is due to various rebuild projects.

Account 396 - 2001 increase is due to the purchase of a bucket truck.

Accumulated Provision for Depreciation - Electric (Page E-08)

Accounts 355 and 356 - Plant accounts were over depreciated in 2001 - will correct in 2002.
